

Exhibit B

Pirate Capital LLC**Loss Analysis in BKF Capital**

Class period: 5/10/04 to 10/18/05

| Transaction | Trade Date | Amount | Price per share | Cost/Proceeds |
|-------------|------------|-----------|-----------------|-----------------|
| Buy | 09/10/04 | 500.00 | \$ 28.34 | \$ (14,170.00) |
| Buy | 09/10/04 | 500.00 | \$ 28.35 | \$ (14,175.00) |
| Buy | 09/27/04 | 1,000.00 | \$ 28.35 | \$ (28,350.00) |
| Buy | 09/30/04 | 500.00 | \$ 29.00 | \$ (14,500.00) |
| Buy | 10/12/04 | 100.00 | \$ 30.74 | \$ (3,074.00) |
| Buy | 10/12/04 | 5,000.00 | \$ 30.90 | \$ (154,500.00) |
| Buy | 10/12/04 | 5,000.00 | \$ 31.25 | \$ (156,250.00) |
| Buy | 10/12/04 | 2,100.00 | \$ 30.75 | \$ (64,575.00) |
| Buy | 10/12/04 | 400.00 | \$ 31.24 | \$ (12,496.00) |
| Buy | 10/12/04 | 5,000.00 | \$ 31.15 | \$ (155,750.00) |
| Buy | 10/12/04 | 4,600.00 | \$ 31.25 | \$ (143,750.00) |
| Buy | 10/14/04 | 300.00 | \$ 30.49 | \$ (9,147.00) |
| Buy | 10/14/04 | 4,200.00 | \$ 30.50 | \$ (128,100.00) |
| Buy | 10/19/04 | 600.00 | \$ 29.99 | \$ (17,994.00) |
| Buy | 10/19/04 | 4,400.00 | \$ 30.00 | \$ (132,000.00) |
| Buy | 10/19/04 | 300.00 | \$ 29.90 | \$ (8,970.00) |
| Buy | 11/02/04 | 5,000.00 | \$ 32.00 | \$ (160,000.00) |
| Buy | 11/29/04 | 5,000.00 | \$ 32.85 | \$ (164,250.00) |
| Buy | 11/29/04 | 1,700.00 | \$ 32.15 | \$ (54,655.00) |
| Buy | 11/29/04 | 5,000.00 | \$ 32.30 | \$ (161,500.00) |
| Buy | 11/29/04 | 5,000.00 | \$ 32.55 | \$ (162,750.00) |
| Buy | 11/29/04 | 5,000.00 | \$ 32.65 | \$ (163,250.00) |
| Buy | 11/29/04 | 5,000.00 | \$ 33.00 | \$ (165,000.00) |
| Buy | 11/29/04 | 5,000.00 | \$ 33.00 | \$ (165,000.00) |
| Buy | 11/30/04 | 5,000.00 | \$ 32.10 | \$ (160,500.00) |
| Buy | 11/30/04 | 5,000.00 | \$ 32.05 | \$ (160,250.00) |
| Buy | 12/07/04 | 500.00 | \$ 32.51 | \$ (16,255.00) |
| Buy | 12/13/04 | 4,900.00 | \$ 32.10 | \$ (157,290.00) |
| Buy | 12/15/04 | 100.00 | \$ 32.68 | \$ (3,268.00) |
| Buy | 12/15/04 | 20,000.00 | \$ 33.93 | \$ (678,604.00) |
| Buy | 12/15/04 | 4,700.00 | \$ 33.25 | \$ (156,275.00) |
| Buy | 12/15/04 | 200.00 | \$ 33.19 | \$ (6,638.00) |
| Buy | 12/15/04 | 5,900.00 | \$ 33.93 | \$ (200,188.18) |
| Buy | 12/23/04 | 200.00 | \$ 35.51 | \$ (7,102.00) |
| Buy | 12/27/04 | 7,000.00 | \$ 36.00 | \$ (251,976.20) |
| Buy | 12/28/04 | 1,300.00 | \$ 36.00 | \$ (46,800.00) |
| Buy | 03/16/05 | 500.00 | \$ 40.49 | \$ (20,245.00) |
| Buy | 03/16/05 | 200.00 | \$ 40.48 | \$ (8,096.00) |
| Buy | 03/16/05 | 5,000.00 | \$ 40.25 | \$ (201,250.00) |
| Buy | 03/16/05 | 4,300.00 | \$ 40.50 | \$ (174,150.00) |
| Buy | 03/17/05 | 5,000.00 | \$ 39.80 | \$ (199,000.00) |
| Buy | 03/17/05 | 1,700.00 | \$ 39.60 | \$ (67,320.00) |
| Buy | 03/17/05 | 5,000.00 | \$ 39.70 | \$ (198,500.00) |

Pirate Capital LLC**Loss Analysis in BKF Capital**

Class period: 5/10/04 to 10/18/05

| Transaction | Trade Date | Amount | Price per share | Cost/Proceeds | |
|----------------------------|-------------------|---------------------|------------------------|--------------------------|--------------|
| Buy | 03/31/05 | 200.00 | \$ 40.00 | \$ (8,000.00) | |
| Buy | 03/31/05 | 1,000.00 | \$ 39.99 | \$ (39,990.00) | |
| Buy | 03/31/05 | 400.00 | \$ 39.95 | \$ (15,980.00) | |
| Buy | 04/01/05 | 21,300.00 | \$ 39.98 | \$ (851,493.06) | |
| Buy | 04/07/05 | 5,000.00 | \$ 40.50 | \$ (202,500.00) | |
| Buy | 04/26/05 | 5,000.00 | \$ 35.20 | \$ (176,000.00) | |
| Buy | 04/26/05 | 5,000.00 | \$ 35.45 | \$ (177,250.00) | |
| Total purchases: | | 185,600.00 | | \$ (6,439,126.44) | |
| Sale | 04/22/05 | (6,200.00) | \$ 38.00 | \$ 235,600.00 | |
| Sale | 04/22/05 | (3,300.00) | \$ 38.00 | \$ 125,400.00 | |
| Sale | 04/22/05 | (2,600.00) | \$ 38.00 | \$ 98,800.00 | |
| Sale | 04/22/05 | (900.00) | \$ 38.01 | \$ 34,209.00 | |
| Sale | 04/22/05 | (700.00) | \$ 38.02 | \$ 26,614.00 | |
| Sale | 06/14/05 | (9,000.00) | \$ 38.51 | \$ 346,623.30 | |
| Sale | 06/15/05 | (6,000.00) | \$ 38.50 | \$ 231,000.00 | |
| Sale | 06/17/05 | (9,800.00) | \$ 39.25 | \$ 384,651.96 | |
| Sale | 06/17/05 | (20,300.00) | \$ 39.25 | \$ 796,779.06 | |
| Sale | 06/20/05 | (2,000.00) | \$ 39.25 | \$ 78,500.00 | |
| Sale | 08/24/05 | (15,000.00) | \$ 34.23 | \$ 513,375.00 | |
| Sale | 08/25/05 | (7,000.00) | \$ 34.98 | \$ 244,885.20 | |
| Sale | 09/07/05 | (900.00) | \$ 33.54 | \$ 30,184.02 | |
| Sale | 09/19/05 | (500.00) | \$ 30.82 | \$ 15,410.00 | |
| Sale | 09/28/05 | (57,900.00) | \$ 32.25 | \$ 1,867,280.79 | |
| Sale | 10/03/05 | (5,800.00) | \$ 31.03 | \$ 179,976.90 | 5,209,289.23 |
| Sale | 10/19/05 | (36,700.00) | \$ 17.11 | \$ 627,937.00 * | |
| Sale | 10/24/05 | (1,000.00) | \$ 17.10 | \$ 17,099.00 * | |
| Total sales: | | (185,600.00) | | \$ 5,854,325.23 | |
| Retained purchases: | | 0.00 | \$ - | \$ - | |
| | | (147,900.00) | LOSS: \$ | (584,801.21) | |

*For sales after the class period, price used is the higher of either the actual sale price or the average price up to the date of sale